

THE UNITED STATES DISTRICT COURT FOR THE  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
WESTERN DIVISION  
NO. 5:13-CV-00567-BO

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	STIPULATED FINAL JUDGMENT OF
v.	)	PERMANENT INJUNCTION
	)	AGAINST DELANE F. ALSTON
DELANE F. ALSTON,	)	
	)	
Defendant.	)	

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction and Other Equitable Relief in this matter against Defendant Delane F. Alston.

Defendant Alston admits that this Court has jurisdiction over her and over the subject matter of this action.

Defendant Alston consents to the entry, without further notice, of this Stipulated Final Judgment of Permanent Injunction, and agrees to be bound by its terms.

Defendant Alston waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure and 26 U.S.C. §§ 7402, 7407 and 7408.

Defendant Alston understands that the permanent injunction will constitute the final judgment against her in this civil injunction action. Defendant Alston waives any right she may have to appeal from the Stipulated Final Judgment of Permanent Injunction.

Defendant Alston states that she enters into this Stipulated Final Judgment of Permanent Injunction voluntarily.

The United States and Defendant Alston agree that entry of the permanent injunction in this case will resolve only this civil injunction action, and will neither preclude the government from pursuing any other current or future civil or criminal matters or proceedings, nor preclude

Defendant Alston from contesting her liability or guilt in any other matter or proceeding. Defendant Alston acknowledges that nothing in this Stipulated Final Judgment of Permanent Injunction relieves her of any obligation imposed on her in the criminal case entitled *United States v. Delane F. Alston*, Case No. 5:13-cr-00011 (E.D.N.C.).

Defendant Alston acknowledges that entry of this Stipulated Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against her for asserted violations of the Internal Revenue Code, nor precludes Defendant Alston from contesting such taxes, interest, or penalties.

Defendant Alston agrees that this Court shall retain jurisdiction over her for the purpose of implementing and enforcing this Stipulated Final Judgment of Permanent Injunction, and understands that if she violates this injunction, she may be found to be in contempt of court and may be sanctioned or imprisoned.

NOW, THEREFORE, it is accordingly, ORDERED, ADJUDGED, AND DECREED that:


1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407 and 7408;

2. Delane F. Alston and her representatives, agents, servants, employees, and anyone in active concert or participation with her are PERMANENTLY ENJOINED pursuant to 26 U.S.C. §§ 7402(a), 7407 and 7408 from directly or indirectly:

- (a) Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns or other tax forms or documents for any person or entity other than herself;
- (b) Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and
- (c) Engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over the defendant Delane F. Alston and over this action to enforce this injunction and that the United States shall be entitled to conduct discovery to monitor Defendant Alston's compliance with the terms of this injunction entered against her.

IT IS SO ORDERED this 10 day of September 2013.

  
TERRENCE W. BOYLE  
UNITED STATES DISTRICT JUDGE